

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Special Revenue</b>			
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>
<b>Assets</b>				
Cash & Cash Equivalents	\$ 135,798	\$ -	\$ 504,050	\$ 5,486
Investments	129,812	124,625	465,538	5,067
Taxes Receivable	-	6,631	10,035	-
Accounts Receivable	-	-	1,786	-
Interest Receivable	1	35	-	-
Other Current Receivables	-	-	-	-
Due from Other Funds	-	-	1,651	-
Due from Other Governmental Units	18,566	-	443,035	-
Prepays	-	-	650	-
<b>Total Assets</b>	<b>\$ 284,177</b>	<b>\$ 131,291</b>	<b>\$ 1,426,745</b>	<b>\$ 10,553</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ 2,094	\$ 4	\$ 215,424	\$ 4,215
Due to Other Funds	2	118	218	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	143,582	-
Accrued Employee Benefits	10,921	-	48,831	12
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Deferred Revenue	-	6,631	10,035	-
<b>Total Liabilities</b>	<b>13,017</b>	<b>6,753</b>	<b>418,090</b>	<b>4,227</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	650	-
Unreserved, reported in:				
Special Revenue Funds	271,160	124,538	1,008,005	6,326
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>271,160</b>	<b>124,538</b>	<b>1,008,655</b>	<b>6,326</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 284,177</b>	<b>\$ 131,291</b>	<b>\$ 1,426,745</b>	<b>\$ 10,553</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Special Revenue</b>			
	<b>SW Wash Fair</b>	<b>Communi- cations</b>	<b>Treasurer's O &amp; M</b>	<b>Drug Control</b>
<b>Assets</b>				
Cash & Cash Equivalents	\$ 300	\$ -	\$ -	\$ 958
Investments	98,205	1,217,811	75,934	-
Taxes Receivable	-	-	69,439	-
Accounts Receivable	8,099	5,142	-	-
Interest Receivable	29	351	21	-
Other Current Receivables	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	-	30,649	-	-
Prepays	-	250	-	-
<b>Total Assets</b>	<b>\$ 106,633</b>	<b>\$ 1,254,203</b>	<b>\$ 145,394</b>	<b>\$ 958</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ 1,947	\$ 17,206	\$ 11	\$ -
Due to Other Funds	3,245	1,394	190	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	1,722	-	-	-
Accrued Employee Benefits	10,834	102,554	3,793	-
Unearned Revenue	28,489	-	-	-
Custodial Accounts	6,889	-	-	-
Deferred Revenue	-	-	69,439	-
<b>Total Liabilities</b>	<b>53,126</b>	<b>121,154</b>	<b>73,433</b>	<b>-</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	250	-	-
Unreserved, reported in:				
Special Revenue Funds	53,507	1,132,799	71,961	958
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>53,507</b>	<b>1,133,049</b>	<b>71,961</b>	<b>958</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 106,633</b>	<b>\$ 1,254,203</b>	<b>\$ 145,394</b>	<b>\$ 958</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Special Revenue</b>				
	<b>Community Development</b>	<b>Flood Authority</b>	<b>Forest Counties</b>	<b>Flood Control Zone</b>	<b>Paths &amp; Trails</b>
<b>Assets</b>					
Cash & Cash Equivalents	\$ 95,955	\$ 68,469	\$ 143,484	\$ -	\$ -
Investments	88,439	63,237	132,521	-	138,981
Taxes Receivable	-	-	-	-	-
Accounts Receivable	28,455	-	-	-	-
Interest Receivable	-	-	-	-	40
Other Current Receivables	-	-	-	-	-
Due from Other Funds	5,778	-	-	223	15,404
Due from Other Governmental Units	49,524	50,433	178,341	-	-
Prepays	130	-	-	-	-
<b>Total Assets</b>	<b>\$ 268,281</b>	<b>\$ 182,139</b>	<b>\$ 454,346</b>	<b>\$ 223</b>	<b>\$ 154,425</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ 52,821	\$ 44,158	\$ -	\$ 223	\$ -
Due to Other Funds	24,015	3,834	-	-	455
Interfund Loans payable	-	150,000	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	56,388	-	-	-	-
Unearned Revenue	-	-	-	-	-
Custodial Accounts	23,923	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>157,147</b>	<b>197,992</b>	<b>-</b>	<b>223</b>	<b>455</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	130	-	-	-	-
Unreserved, reported in:					
Special Revenue Funds	111,004	(15,853)	454,346	-	153,970
Debt Service Funds					
Capital Project Funds					
<b>Total Equity &amp; Other Credits</b>	<b>111,134</b>	<b>(15,853)</b>	<b>454,346</b>	<b>-</b>	<b>153,970</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 268,281</b>	<b>\$ 182,139</b>	<b>\$ 454,346</b>	<b>\$ 223</b>	<b>\$ 154,425</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Special Revenue</b>				
	<b>Distressed Counties</b>	<b>REET E-Technology</b>	<b>Dispute Resolution</b>	<b>Comm Dev Block Grant</b>	<b>Grant Award</b>
<b>Assets</b>					
Cash & Cash Equivalents	\$ 1,486,682	\$ 67,238	\$ 13,661	\$ 2,491	\$ 17,446
Investments	2,373,090	62,101	12,617	2,301	16,114
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interest Receivable	286	-	-	-	-
Other Current Receivables	-	-	-	-	-
Due from Other Funds	4,500	-	-	-	-
Due from Other Governmental Units	159,188	-	-	9,664	-
Prepays	-	-	-	-	5
<b>Total Assets</b>	<b>\$ 4,023,746</b>	<b>\$ 129,339</b>	<b>\$ 26,278</b>	<b>\$ 14,456</b>	<b>\$ 33,565</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ 13,778	\$ -	\$ 4,470	\$ 14,456	\$ 1,170
Due to Other Funds	-	-	-	-	-
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>13,778</b>	<b>-</b>	<b>4,470</b>	<b>14,456</b>	<b>1,170</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	-	-	5
Unreserved, reported in:					
Special Revenue Funds	4,009,968	129,339	21,808	-	32,390
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>4,009,968</b>	<b>129,339</b>	<b>21,808</b>	<b>-</b>	<b>32,395</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,023,746</b>	<b>\$ 129,339</b>	<b>\$ 26,278</b>	<b>\$ 14,456</b>	<b>\$ 33,565</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	Special Revenue				
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Sheriff's Airplane	Public Health
<b>Assets</b>					
Cash & Cash Equivalents	\$ -	\$ -	\$ 11,000	\$ 5,620	\$ 107,887
Investments	128,085	643,170	167,710	5,191	98,211
Taxes Receivable				-	-
Accounts Receivable		180		-	3,603
Interest Receivable	34	182	48	-	-
Other Current Receivables				-	
Due from Other Funds		-		-	7,031
Due from Other Governmental Units	902	233		-	240,151
Prepays				832	9,685
<b>Total Assets</b>	<b>\$ 129,021</b>	<b>\$ 643,765</b>	<b>\$ 178,758</b>	<b>\$ 11,643</b>	<b>\$ 466,568</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -	\$ 37,129
Due to Other Funds	-	-	-	-	12,512
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	10
Accrued Employee Benefits	-	2,118	-	-	115,073
Unearned Revenue	-	-	-	-	20,385
Custodial Accounts	-	-	(5)	-	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>2,118</b>	<b>(5)</b>	<b>-</b>	<b>185,109</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	-	832	9,685
Unreserved, reported in:					
Special Revenue Funds	129,021	641,647	178,763	10,811	271,774
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>129,021</b>	<b>641,647</b>	<b>178,763</b>	<b>11,643</b>	<b>281,459</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 129,021</b>	<b>\$ 643,765</b>	<b>\$ 178,758</b>	<b>\$ 11,643</b>	<b>\$ 466,568</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Special Revenue</b>				
	<b>Senior Transportation</b>	<b>SWWF Ent. Reserve</b>	<b>Stadium</b>	<b>Senior Services</b>	<b>Totals</b>
<b>Assets</b>					
Cash & Cash Equivalents	\$ 9,943	\$ -	\$ -	\$ 9,472	\$ 2,685,940
Investments	9,182	34	326,590	108,384	6,492,950
Taxes Receivable	-	-	-	-	86,105
Accounts Receivable	23,071	-	-	148	70,484
Interest Receivable	-	-	92	28	1,147
Other Current Receivables	-	-	-	126	126
Due from Other Funds	-	-	-	45,997	80,584
Due from Other Governmental Units	7,155	-	30,420	48,043	1,266,304
Prepays	-	-	646	-	12,198
<b>Total Assets</b>	<b>\$ 49,351</b>	<b>\$ 34</b>	<b>\$ 357,748</b>	<b>\$ 212,198</b>	<b>\$ 10,695,838</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ 12,055	\$ -	\$ 30,188	\$ 22,291	\$ 473,640
Due to Other Funds	8,753	-	-	598	55,334
Interfund Loans payable	-	-	-	-	150,000
Due to Other Governmental Units	-	-	-	-	145,314
Accrued Employee Benefits	17,448	-	-	89,645	457,617
Unearned Revenue	-	-	-	-	48,874
Custodial Accounts	-	-	-	-	30,807
Deferred Revenue	-	-	-	-	86,105
<b>Total Liabilities</b>	<b>38,256</b>	<b>-</b>	<b>30,188</b>	<b>112,534</b>	<b>1,447,691</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	646	-	12,198
Unreserved, reported in:					
Special Revenue Funds	11,095	34	326,914	99,664	9,235,949
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>11,095</b>	<b>34</b>	<b>327,560</b>	<b>99,664</b>	<b>9,248,147</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 49,351</b>	<b>\$ 34</b>	<b>\$ 357,748</b>	<b>\$ 212,198</b>	<b>\$ 10,695,838</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Debt Service</b>					<b>Total</b>
	<b>2003 Bond Redemption</b>	<b>1999 Bond Redemption</b>	<b>2005 Bond Redemption</b>	<b>2009 Bond Redemption</b>	<b>07 (CC Air) Bond Redemption</b>	
<b>Assets</b>						
Cash & Cash Equivalents	\$ 1	\$ 125	\$ -	\$ 1,795	\$ -	\$ 1,921
Investments	854	4,039	4,808	1,658	-	11,359
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Interest Receivable	-	1	1	-	-	2
Other Current Receivables	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 855</b>	<b>\$ 4,165</b>	<b>\$ 4,809</b>	<b>\$ 3,453</b>	<b>\$ -</b>	<b>\$ 13,282</b>
<b>Liabilities and Fund Balance</b>						
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -	-	\$ -
Due to Other Funds	-	-	-	-	-	-
Interfund Loans payable	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-
Accrued Employee Benefits	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Custodial Accounts	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Fund Balances:						
Reserved for Prepaid Items	-	-	-	-	-	-
Unreserved, reported in:						
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	855	4,165	4,809	3,453	-	13,282
Capital Project Funds	-	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>855</b>	<b>4,165</b>	<b>4,809</b>	<b>3,453</b>	<b>-</b>	<b>13,282</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 855</b>	<b>\$ 4,165</b>	<b>\$ 4,809</b>	<b>\$ 3,453</b>	<b>\$ -</b>	<b>\$ 13,282</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2009*

	<b>Capital Projects</b>		<b>Totals</b>	<b>Total Nonmajor Governmental Funds</b>
	<b>Land Acquisition</b>	<b>2003 Con- struction Fund</b>		
<b>Assets</b>				
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 2,687,861
Investments	1,138,468	-	1,138,468	7,642,777
Taxes Receivable	-	-	-	86,105
Accounts Receivable	-	-	-	70,484
Interest Receivable	5,298	-	5,298	6,447
Other Current Receivables	-	-	-	126
Due from Other Funds	-	-	-	80,584
Due from Other Governmental Units	-	-	-	1,266,304
Prepays	-	-	-	12,198
<b>Total Assets</b>	<b>\$ 1,143,766</b>	<b>\$ -</b>	<b>\$ 1,143,766</b>	<b>\$ 11,852,886</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ 473,640
Due to Other Funds	-	-	-	55,334
Interfund Loans payable	-	-	-	150,000
Due to Other Governmental Units	-	-	-	145,314
Accrued Employee Benefits	-	-	-	457,617
Unearned Revenue	-	-	-	48,874
Custodial Accounts	-	-	-	30,807
Deferred Revenue	-	-	-	86,105
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,447,691</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	12,198
Unreserved, reported in:				
Special Revenue Funds	-	-	-	9,235,949
Debt Service Funds	-	-	-	13,282
Capital Project Funds	1,143,766	-	1,143,766	1,143,766
<b>Total Equity &amp; Other Credits</b>	<b>1,143,766</b>	<b>-</b>	<b>1,143,766</b>	<b>10,405,195</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,143,766</b>	<b>\$ -</b>	<b>\$ 1,143,766</b>	<b>\$ 11,852,886</b>

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